


AUSTIN TX 73301-0025

In reply refer to: 0638225071
June 03, 2009 LTR 105C 0
[REDACTED]-1547 200212 30 000 1
00011017
BODC: SB

 SAMUEL R CONGDON
% A JAMES LYNN
6820 WALLING LN
DALLAS TX 75231-7204

002156

Taxpayer Identification Number: [REDACTED]-1547
Kind of Tax: INCOME TAX
Amount of Claim : \$ 30,000.00

Date of Claim(s) Received: Mar. 01, 2009
Tax Periods: Dec. 31, 2002 Dec. 31, 2003

WE COULDN'T ALLOW YOUR CLAIM

Dear Taxpayer:

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

Your request for abatement was received more than 3 years after the tax return due date.

IF YOU DISAGREE

You may appeal our decision with the Appeals Office (which is independent of our office) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it the later of:

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely filed, extended return
- 2 years after you paid the tax

In addition, the amount of any credit or refund for a claim filed within three years of the tax return is limited to amounts paid within the three years before filing the claim plus the period of any extension of time granted for filing the tax return. S the amount of a claim filed within the two-year period is

